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ADDITIONAL DISSENTING VIEWS
OF REPRESENTATIVE JOHN LEWIS (GA) TO H.R. 1

In addition to the facts outlined by the Ranking Member, the record must be clear: H.R. 1 is not long-awaited, once-in-a-generation, bipartisan tax reform. This bill ignores long-standing inequities in tax law and fails to simplify the tax code. Instead, this legislation meticulously selects winners and losers. Simply said, H.R. 1 robs poor Peter to pay billionaire Paul.

H.R. 1 features deficit-creating tax cuts and irresponsible policy changes. Some proposals are straightforward. For example, the assault on the elderly, disabled, teachers, caretakers, and immigrant families is a flagrant and heartless attempt to find revenue to pay for corporate tax cuts. Workers would lose employer-supported training and education benefits. Changes to the mortgage interest deduction and the deductibility of state and local taxes would cause unnecessary harm to both taxpayers and local governments.

Unfortunately, the impact of other amendments in this bill are much more difficult to decipher. H.R. 1 shifts tax provisions and timelines in a manner that will force individuals and communities to spend hours, days, weeks, months, and resources calculating their real losses and gains. Sadly, this bill neglects Congress' core constitutional responsibility to develop sound fiscal policy, which serve all American taxpayers, not just a select few. There are serious challenges facing our country like affordable housing, veterans' services, transportation financing, and student debt, which should be core components of any legislation intended to serve as a compass for a generation of policy makers.

An example of how H.R. 1 further complicates the tax code is the bill's impact on those seeking to improve their lives through the pursuit of higher education. As students of all ages struggle to compete in a 21st Century workforce and face increased burden of debt, the education tax provisions of this bill create an additional and perhaps insurmountable hurdle; it exacerbates an already dire situation. As graduate students in Metro Atlanta and across the country began to review H.R. 1, they learned the tax changes would only exacerbate their financial woes. This is a grave and serious issue for my Congressional District, which has many outstanding colleges and universities. One student calculated her individual net loss to be at least \$550 per month. Many others fear that if Congress passes this legislation, a graduate degree would no longer be within their reach. This is unconscionable and unacceptable.

It is also important to examine the holistic impact of this legislation on aging cities and counties that are struggling to revitalize their communities. Notably, the effect of eliminating the new markets tax credit and the historic rehabilitation tax credit -- combined with changes to private activity bonds and limitations on the ability of State and local governments to offer incentives to recruit new businesses -- would devastate major community development, housing, transportation, water and sewer, and health initiatives. Make no mistake -- H.R. 1 will cripple policy makers at every level of government.

Finally, this bill is a disservice to the role of Congress and the legacy of our predecessors who put the good of our nation ahead of a select few. In 1913, the United States ratified the Sixteenth Amendment to the U.S. Constitution; this amendment allowed Congress to develop legislation to tax income. Congress developed subsequent revenue bills -- the Revenue Act of 1913 and the War Revenue Act of 1917 -- that featured core standards. These included encouraging the best of humanity through charitable and philanthropic endeavors and ensuring that future generations did not bear the burden of the financial costs of war. H.R. 1 undermines both of these principles.

Since the Republican Majority developed and rushed this bill through committee without congressional review or bipartisan input, certain provisions are untested and could cause irreparable damage. Upon examining H.R. 1, the non-partisan Joint Committee on Taxation reported the bill would result in \$94.8 billion less in charitable contribution deductions. This legislation pays tribute to the 100th anniversary of the charitable contribution deduction by proposing policies that will result in a 40 percent decline of its usage. This bill turns the clock back on a century of progress.

Some of the most blatant examples of dangerous, undemocratic policy include this bill's impact on charitable and faith-based institutions. Alarmingly, section 5201 of H.R. 1 would repeal the "Johnson Amendment," a 53-year standard that prohibits religious and philanthropic organizations from engaging in political activities. The Joint Committee on Taxation estimates this policy change would increase the deficit by \$2.1 billion. The bill would create a loophole in campaign finance laws and increase tax-exempt political contributions. Not only did the Majority reject efforts to strip this costly provision, but the Chair also expanded section 5201 to include all 501(c)3 (e.g. religious, nonprofit, and charitable) organizations at the end of the Committee markup. Faith-based, philanthropic, charitable, and transparency groups in every State of our country overwhelmingly oppose this dangerous policy change.

H.R. 1 ignores the grave reality that the United States is engaged in the longest wars in history, for which sadly there is no end in sight. Last week, Brown University's Cost of War Project reported that the current wars in Afghanistan, Iraq, Syria, and Pakistan cost at least \$5.6 trillion or \$23,386 per taxpayer. Never before has Congress directly and repeatedly shirked its responsibility to finance U.S. participation in war. For 16 years, brave service members put their lives on the line and their families on hold to protect and serve our nation, as Congress fails to do our part. Instead, H.R. 1 continues to pay for these wars on a credit card. Not only does H.R. 1 neglect to address this grave matter, but it will also finance these irresponsible corporate tax cuts through massive reductions to safety net programs and non-defense discretionary programs upon which all Americans -- including veterans and military families -- rely.

The record must be clear; H.R. 1 is not tax reform. This legislation does not simplify the tax code. It does not give hope and opportunity to those who strive to realize the American dream. It does not rectify long-standing injustices within U.S. tax law. Instead, this unprecedented and negligent legislation puts the gains of a select few ahead of the best interests of our children, grandchildren, and generations yet unborn.

JOHN LEWIS.